

Mr. David Culpepper, Senior Reimbursement Analyst
Paragon Health Network, Inc.
One Ravinia Drive, Suite 1500
Atlanta, Georgia 30346

Re: AC# 3-STG-A5 - Grancare South Carolina, Inc.
d/b/a St. George Health Care Center, Inc.

Dear Mr. Culpepper:

The accompanying report has been prepared by our office based on your Medicaid Financial and Statistical Report submitted to the Department of Health and Human Services for the cost report period July 25, 1994 through January 31, 1995. That report was used to set the rate covering the contract periods beginning February 1, 1995.

We are recommending that the Department of Health and Human Services certify an accounts receivable to recover amounts due as a result of the rate change shown on Exhibit A. You will be notified of repayment terms by that Agency.

If you take exception to this report in any manner, you have the right to appeal in accordance with the Code of Laws of South Carolina, 1976 as amended, Title 44, and Department of Health and Human Services Regulation R.126-150, and you must respond in writing within thirty (30) calendar days of the date of this letter. This written response must address the specific items in the report being appealed, and must be directed to the Appeals and Hearings, Department of Health and Human Services, Post Office Box 8206, Columbia, South Carolina 29202-8206. Any correspondence should include the control number appearing on Exhibit A of this report.

Edgar A. Vaughn, Jr., CPA
State Auditor

EAVjr/trb

cc: Ms. Brenda L. Hyleman
Mr. Jeff Saxon
Mr. Mac Carroll

**GRANCARE SOUTH CAROLINA, INC.
D/B/A ST. GEORGE HEALTH CARE CENTER, INC.**

ST. GEORGE, SOUTH CAROLINA

**CONTRACT PERIODS
BEGINNING FEBRUARY 1, 1995
AC# 3-STG-A5**

**REPORT ON CONTRACT
FOR
PURCHASE OF NURSING CARE SERVICES
WITH
STATE OF SOUTH CAROLINA
DEPARTMENT OF HEALTH AND HUMAN SERVICES**

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

February 27, 1998

Department of Health and Human Services
State of South Carolina
Columbia, South Carolina

We have performed the procedures described below, which were agreed to by the South Carolina Department of Health and Human Services, solely to compute the rate change and related adjusted reimbursement rate to be used by the Department in determining the reimbursement settlement with Grancare South Carolina, Inc. d/b/a St. George Health Care Center, Inc., for the contract periods beginning February 1, 1995 and for the six month cost report period ended January 31, 1995, as set forth in the accompanying schedules. This engagement to apply agreed-upon procedures was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the Department of Health and Human Services. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and the associated findings are as follows:

1. We tested selected costs or areas based on our analytical procedures applied to the reimbursable Medicaid program costs as shown on the Financial and Statistical Report for Nursing Homes, as filed by Grancare South Carolina, Inc. d/b/a St. George Health Care Center, Inc., to determine if these costs were allowable as defined by the State Plan for Medicaid reimbursement purposes and supported by accounting and statistical records maintained by the provider. Our findings as a result of these procedures are presented in the Adjustment Report, Summaries of Costs and Total Patient Days and Cost of Capital Reimbursement Analyses sections of this report.
2. We recomputed the Computation of Reimbursement Rate using the adjusted costs and calculated the rate change in accordance with the provisions of the contract between the Department of Health and Human Services and Grancare South Carolina, Inc. d/b/a St. George Health Care Center, Inc. dated as of October 1, 1994 as amended. Our findings as a result of these procedures are presented in the Computation of Rate Change and Computations of Adjusted Reimbursement Rate sections of this report.

Department of Health and Human Services
State of South Carolina
February 27, 1998

We were not engaged to, and did not, perform an audit, the objective of which would be the expression of an opinion on the specified elements, accounts, or items. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of the South Carolina Department of Health and Human Services and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.

Edgar A. Vaughn, Jr., CPA
State Auditor

ST. GEORGE HEALTH CARE CENTER, INC.

Computation of Rate Change
For the Contract Periods
Beginning February 1, 1995
AC# 3-STG-A5

	<u>02/01/95-</u> <u>03/31/95</u>	<u>04/01/95-</u> <u>09/30/95</u>	<u>10/01/95-</u> <u>03/31/96</u>	<u>04/01/96-</u> <u>09/30/96</u>
Interim reimbursement rate (1)	\$77.04	\$77.04	\$79.51	\$79.51
Adjusted reimbursement rate	<u>74.52</u>	<u>74.52</u>	<u>77.13</u>	<u>77.13</u>
Decrease in reimbursement rate	\$ <u>2.52</u>	\$ <u>2.52</u>	\$ <u>2.38</u>	\$ <u>2.38</u>

(1) Interim reimbursement rate from the South Carolina Medicaid Management Information System (MMIS) Provider Rate Listing dated December 19, 1997

ST. GEORGE HEALTH CARE CENTER, INC.
Computation of Adjusted Reimbursement Rate
For the Contract Period February 1, 1995 Through March 31, 1995
AC# 3-STG-A5

	<u>Profit Incentive</u>	<u>Allowable Cost</u>	<u>Cost Standard</u>	<u>Computed Rate</u>
<u>Costs Subject to Standards:</u>				
General Services	\$2.49	\$35.27	\$37.76	\$35.27
Dietary	<u>-</u>	<u>9.08</u>	<u>8.77</u>	<u>8.77</u>
Subtotal	<u>\$2.49</u>	44.35	46.53	44.04
Laundry/Housekeeping/Maint.	\$ -	8.70	6.74	6.74
Administration & Med. Rec.	<u>-</u>	<u>8.99</u>	<u>7.35</u>	<u>7.35</u>
Subtotal	<u>\$ -</u>	62.04	<u>\$60.62</u>	58.13
<u>Costs Not Subject to Standards:</u>				
Utilities		2.02		2.02
Special Services		-		-
Medical Supplies & Oxygen		1.70		1.70
Taxes and Insurance		1.55		1.55
Legal Fees		<u>-</u>		<u>-</u>
TOTAL		<u>\$67.31</u>		63.40
Inflation Factor (4.5%)				2.85
Cost of Capital				6.22
Cost of Capital Limitation				-
Profit Incentive (Max. 3.5% of Allowable Cost)				-
Cost Incentive - For Gen. Serv. & Dietary				2.49
Effect of \$1.50 Cap on Cost/Profit Incentives and Cost Sharing				(.99)
OTC/Nonlegend Drug Reimbursement				.25
Laundry Add-On				<u>.30</u>
 ADJUSTED REIMBURSEMENT RATE				 <u>\$74.52</u>

ST. GEORGE HEALTH CARE CENTER, INC.
Computation of Adjusted Reimbursement Rate
For the Contract Period April 1, 1995 Through September 30, 1995
AC# 3-STG-A5

	<u>Profit Incentive</u>	<u>Allowable Cost</u>	<u>Cost Standard</u>	<u>Computed Rate</u>
<u>Costs Subject to Standards:</u>				
General Services	\$2.49	\$35.27	\$37.76	\$35.27
Dietary	<u>-</u>	<u>9.08</u>	<u>8.77</u>	<u>8.77</u>
Subtotal	<u>\$2.49</u>	44.35	46.53	44.04
Laundry/Housekeeping/Maint.	\$ -	8.70	6.74	6.74
Administration & Med. Rec.	<u>-</u>	<u>8.99</u>	<u>7.35</u>	<u>7.35</u>
Subtotal	<u>\$ -</u>	62.04	<u>\$60.62</u>	58.13
<u>Costs Not Subject to Standards:</u>				
Utilities		2.02		2.02
Special Services		-		-
Medical Supplies & Oxygen		1.70		1.70
Taxes and Insurance		1.55		1.55
Legal Fees		<u>-</u>		<u>-</u>
TOTAL		<u>\$67.31</u>		63.40
Inflation Factor (4.5%)				2.85
Cost of Capital				6.22
Cost of Capital Limitation				-
Profit Incentive (Max. 3.5% of Allowable Cost)				-
Cost Incentive - For Gen. Serv. & Dietary				2.49
Effect of \$1.50 Cap on Cost/Profit Incentives and Cost Sharing				(.99)
OTC/Nonlegend Drug Reimbursement				.25
Laundry Add-On				<u>.30</u>
 ADJUSTED REIMBURSEMENT RATE				 <u>\$74.52</u>

ST. GEORGE HEALTH CARE CENTER, INC.
Computation of Adjusted Reimbursement Rate
For the Contract Period October 1, 1995 Through March 31, 1996
AC# 3-STG-A5

	<u>Profit Incentive</u>	<u>Allowable Cost</u>	<u>Cost Standard</u>	<u>Computed Rate</u>
<u>Costs Subject to Standards:</u>				
General Services	\$3.04	\$35.27	\$43.41	\$35.27
Dietary	<u>.13</u>	<u>9.08</u>	<u>9.21</u>	<u>9.08</u>
Subtotal	<u>\$3.17</u>	44.35	52.62	44.35
Laundry/Housekeeping/Maint.	\$ -	8.70	7.21	7.21
Administration & Med. Rec.	<u>-</u>	<u>8.99</u>	<u>8.37</u>	<u>8.37</u>
Subtotal	<u>\$ -</u>	62.04	<u>\$68.20</u>	59.93
<u>Costs Not Subject to Standards:</u>				
Utilities		2.02		2.02
Special Services		-		-
Medical Supplies & Oxygen		1.75		1.75
Taxes and Insurance		1.55		1.55
Legal Fees		<u>-</u>		<u>-</u>
TOTAL		<u>\$67.36</u>		65.25
Inflation Factor (6.3%)				4.11
Cost of Capital				6.27
Cost of Capital Limitation				-
Profit Incentive (Max. 3.5% of Allowable Cost)				-
Cost Incentive - For Gen. Serv. & Dietary				3.17
Effect of \$1.50 Cap on Cost/Profit Incentives and Cost Sharing				<u>(1.67)</u>
 ADJUSTED REIMBURSEMENT RATE				 <u>\$77.13</u>

ST. GEORGE HEALTH CARE CENTER, INC.
Computation of Adjusted Reimbursement Rate
For the Contract Period April 1, 1996 Through September 30, 1996
AC# 3-STG-A5

	<u>Profit Incentive</u>	<u>Allowable Cost</u>	<u>Cost Standard</u>	<u>Computed Rate</u>
<u>Costs Subject to Standards:</u>				
General Services	\$3.04	\$35.27	\$43.41	\$35.27
Dietary	<u>.13</u>	<u>9.08</u>	<u>9.21</u>	<u>9.08</u>
Subtotal	<u>\$3.17</u>	44.35	52.62	44.35
Laundry/Housekeeping/Maint.	\$ -	8.70	7.21	7.21
Administration & Med. Rec.	<u>-</u>	<u>8.99</u>	<u>8.37</u>	<u>8.37</u>
Subtotal	<u>\$ -</u>	62.04	<u>\$68.20</u>	59.93
<u>Costs Not Subject to Standards:</u>				
Utilities		2.02		2.02
Special Services		-		-
Medical Supplies & Oxygen		1.75		1.75
Taxes and Insurance		1.55		1.55
Legal Fees		<u>-</u>		<u>-</u>
TOTAL		<u>\$67.36</u>		65.25
Inflation Factor (6.3%)				4.11
Cost of Capital				6.27
Cost of Capital Limitation				-
Profit Incentive (Max. 3.5% of Allowable Cost)				-
Cost Incentive - For Gen. Serv. & Dietary				3.17
Effect of \$1.50 Cap on Cost/Profit Incentives and Cost Sharing				<u>(1.67)</u>
ADJUSTED REIMBURSEMENT RATE				<u>\$77.13</u>

ST. GEORGE HEALTH CARE CENTER, INC.

Summary of Costs and Total Patient Days

For the Cost Report Period Ended January 31, 1995

For the Contract Periods February 1, 1995 Through September 30, 1995

AC# 3-STG-A5

<u>EXPENSES</u>	Totals (From Schedule SC 13) as <u>Adjusted by DH&HS</u>	<u>Adjustments</u>		<u>Adjusted Totals</u>
		<u>Debit</u>	<u>Credit</u>	
General Services	\$ 592,913	\$ 236(1) 6,198(5) 470(5)	\$ 629(2) 9,430(6) 715(6) 7,444(7)	\$ 581,599
Dietary	149,596	949(5) 592(8)	1,444(6)	149,693
Laundry	17,530	28,977(4) 130(5)	198(6)	46,439
Housekeeping	66,042	601(5)	915(6)	65,728
Maintenance	30,301	174(5) 999(12)	265(6)	31,209
Administration & Medical Records	166,297	144(2) 796(5) 7,444(7)	1,211(6) 1,750(9) 23,468(12)	148,252
Utilities	31,761	2,161(12)	592(8)	33,330
Special Services	-	-	-	-
Medical Supplies & Oxygen	59,627	-	28,977(4) 2,594(9)	28,056
Taxes & Insurance	20,521	5,379(12)	268(3)	25,632
Legal Fees	-	-	-	-

ST. GEORGE HEALTH CARE CENTER, INC.

Summary of Costs and Total Patient Days

For the Cost Report Period Ended January 31, 1995

For the Contract Periods February 1, 1995 Through September 30, 1995

AC# 3-STG-A5

<u>EXPENSES</u>	Totals (From Schedule SC 13) as <u>Adjusted by DH&HS</u>	Adjustments		<u>Adjusted Totals</u>
		<u>Debit</u>	<u>Credit</u>	
Cost of Capital	105,987	-	2,303(1) 947(11) 226(13)	102,511
Subtotal	1,240,575	55,250	83,376	1,212,449
Ancillary	12,018	-	-	12,018
Non-Allowable	18,171	2,067(1) 485(2) 14,178(6) 4,344(9) 947(11) 14,929(12) 226(13)	-	55,347
Total Operating Expenses	<u>\$1,270,764</u>	<u>\$92,426</u>	<u>\$83,376</u>	<u>\$1,279,814</u>
TOTAL PATIENT DAYS	<u>16,489</u>	<u>-</u>	<u>-</u>	<u>16,489</u>
TOTAL BEDS	<u>88</u>			

ST. GEORGE HEALTH CARE CENTER, INC.
Summary of Costs and Total Patient Days
For the Cost Report Period Ended January 31, 1995
For the Contract Periods October 1, 1995 Through September 30, 1996
AC# 3-STG-A5

<u>EXPENSES</u>	Totals (From Schedule SC 13) as <u>Adjusted by DH&HS</u>	Adjustments <u>Debit</u>	<u>Credit</u>	Adjusted <u>Totals</u>
General Services	\$ 592,913	\$ 236(1) 6,198(5) 470(5)	\$ 629(2) 9,430(6) 715(6) 7,444(7)	\$ 581,599
Dietary	149,596	949(5) 592(8)	1,444(6)	149,693
Laundry	17,530	28,977(4) 130(5)	198(6)	46,439
Housekeeping	66,042	601(5)	915(6)	65,728
Maintenance	30,301	174(5) 999(12)	265(6)	31,209
Administration & Medical Records	166,297	144(2) 796(5) 7,444(7)	1,211(6) 1,750(9) 23,468(12)	148,252
Utilities	31,761	2,161(12)	592(8)	33,330
Special Services	-	-	-	-
Medical Supplies & Oxygen	62,850	-	28,977(4) 2,594(9) 2,501(10)	28,778
Taxes & Insurance	20,521	5,379(12)	268(3)	25,632
Legal Fees	-	-	-	-

ST. GEORGE HEALTH CARE CENTER, INC.

Summary of Costs and Total Patient Days

For the Cost Report Period Ended January 31, 1995

For the Contract Periods October 1, 1995 Through September 30, 1996

AC# 3-STG-A5

<u>EXPENSES</u>	Totals (From Schedule SC 13) as <u>Adjusted by DH&HS</u>	Adjustments		<u>Adjusted Totals</u>
		<u>Debit</u>	<u>Credit</u>	
Cost of Capital	106,853	-	2,303(1) 947(11) 218(14)	103,385
Subtotal	1,244,664	55,250	85,869	1,214,045
Ancillary	8,795	-	-	8,795
Non-Allowable	17,305	2,067(1) 485(2) 14,178(6) 4,344(9) 2,501(10) 947(11) 14,929(12) 218(14)	-	56,974
Total Operating Expenses	<u>\$1,270,764</u>	<u>\$94,919</u>	<u>\$85,869</u>	<u>\$1,279,814</u>
TOTAL PATIENT DAYS	<u>16,489</u>	<u>-</u>	<u>-</u>	<u>16,489</u>
TOTAL BEDS	<u>88</u>			

ST. GEORGE HEALTH CARE CENTER, INC.
Adjustment Report
Cost Report Period Ended January 31, 1995
AC# 3-STG-A5

<u>ADJUSTMENT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>DEBIT</u>	<u>CREDIT</u>
1	Fixed Assets	\$ 14,618	
	Other Equity	23,955	
	Restorative	236	
	Nonallowable	2,067	
	Accumulated Depreciation		\$ 38,573
	Cost of Capital		2,303
	To adjust fixed assets and related depreciation to allowable HIM-15-1, Section 2304 State Plan, Attachment 4.19D		
2	Medical Records	144	
	Nonallowable	485	
	Nursing		629
	To reclassify expense to the proper cost centers DH&HS Expense Crosswalk		
3	Accrued Property Taxes	268	
	Taxes and Insurance		268
	To adjust property taxes and related accrual to allowable HIM-15-1, Sections 2302.1 and 2304		
4	Laundry	28,977	
	Medical Supplies		28,977
	To reclassify underpads to the proper cost center DH&HS Expense Crosswalk		
5	Nursing	6,198	
	Restorative	470	
	Dietary	949	
	Laundry	130	
	Housekeeping	601	
	Maintenance	174	
	Administration	796	
	Accrued PTO		9,318
	To adjust PTO accrual to allowable HIM-15-1, Sections 2302.1 and 2304		

ST. GEORGE HEALTH CARE CENTER, INC.
Adjustment Report
Cost Report Period Ended January 31, 1995
AC# 3-STG-A5

<u>ADJUSTMENT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>DEBIT</u>	<u>CREDIT</u>
6	Nonallowable	14,178	
	Nursing		9,430
	Restorative		715
	Dietary		1,444
	Laundry		198
	Housekeeping		915
	Maintenance		265
	Administration		1,211
	To adjust workers' compensation and group insurance expense to allowable HIM-15-1, Section 2304		
7	Medical Records	7,444	
	Nursing		7,444
	To reclassify medical record salaries and related benefits to the proper cost center HIM-15-1, Section 2304 DH&HS Expense Crosswalk		
8	Dietary	592	
	Utilities		592
	To reclassify income offset to the proper cost center HIM-15-1, Sections 2102.3 and 2328		
9	Nonallowable	4,344	
	Medical Records		1,750
	Medical Supplies		2,594
	To remove special (ancillary) services reimbursed by Medicare State Plan, Attachment 4.19D		
10	Nonallowable	2,501	
	Medical Supplies		2,501
	To disallow expense due to lack of adequate documentation HIM-15-1, Section 2304 (This adjustment applies only to the contract periods 10/01/95 - 09/30/96)		

ST. GEORGE HEALTH CARE CENTER, INC.
Adjustment Report
Cost Report Period Ended January 31, 1995
AC# 3-STG-A5

<u>ADJUSTMENT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>DEBIT</u>	<u>CREDIT</u>
11	Nonallowable Cost of Capital	947	947
	To reverse DH&HS adjustment to record prior owner amortization expense State Plan, Attachment 4.19D		
12	Maintenance Utilities Taxes and Insurance Nonallowable Administration	999 2,161 5,379 14,929	23,468
	To adjust home office cost allocation to allowable HIM-15-1, Sections 2304 and 2150		
13	Nonallowable Cost of Capital	226	226
	To adjust cost of capital to allowable State Plan, Attachment 4.19D (This adjustment applies only to the contract periods 02/01/95 - 09/30/95)		
14	Nonallowable Cost of Capital	218	218
	To adjust cost of capital to allowable State Plan, Attachment 4.19D (This adjustment applies only to the contract periods 10/01/95 - 09/30/96)		
		<hr/>	<hr/>
	TOTAL ADJUSTMENTS	<u>\$133,986</u>	<u>\$133,986</u>

Due to the nature of compliance reporting, adjustments descriptions and references contained in the preceding Adjustment Report are provided for general guidance only and are not intended to be all-inclusive.

ST. GEORGE HEALTH CARE CENTER, INC.
 Cost of Capital Reimbursement Analysis
 For the Cost Report Period Ended January 31, 1995
 For the Contract Periods February 1, 1995 Through September 30, 1995
 AC# 3-STG-A5

Original Asset Cost (Per Bed)	\$ 15,618
Inflation Adjustment	<u>1.8981</u>
Deemed Asset Value (Per Bed)	29,644
Number of Beds	<u>88</u>
Deemed Asset Value	2,608,672
Improvements Since 1981	114,257
Accumulated Depreciation at 1/31/95	<u>(650,858)</u>
Deemed Depreciated Value	2,072,071
Market Rate of Return	<u>0.075</u>
Total Annual Return	155,405
Number of Days in Period	<u>191/365</u>
Adjusted Annual Return	81,322
Return Applicable to Non-Reimbursable Cost Centers	-
Allocation of Rent and Interest to Non-Reimbursable Cost Centers	<u>-</u>
Allowable Annual Return	81,322
Depreciation Expense	22,389
Amortization Expense	-
Capital Related Income Offsets	(1,200)
Allocation of Capital Expenses to Non-Reimbursable Cost Centers	<u>-</u>
Allowable Cost of Capital Expense	102,511
Total Patient Days (Actual)	<u>16,489</u>
Cost of Capital Per Diem	\$ <u><u>6.22</u></u>

ST. GEORGE HEALTH CARE CENTER, INC.

Cost of Capital Reimbursement Analysis

For the Cost Report Period Ended January 31, 1995

For the Contract Periods February 1, 1995 Through September 30, 1995

AC# 3-STG-A5

6/30/89 Cost of Capital and Return on Equity Capital Per Diem Reimbursement	\$ 6.57
Adjustment for Maximum Increase	<u>3.83</u>
Maximum Cost of Capital Per Diem	\$ <u>10.40</u>
Reimbursable Cost of Capital Per Diem	\$ 6.22
Cost of Capital Per Diem	<u>6.22</u>
Cost of Capital Per Diem Limitation	\$ <u>-</u>

ST. GEORGE HEALTH CARE CENTER, INC.
 Cost of Capital Reimbursement Analysis
 For the Cost Report Period Ended January 31, 1995
 For the Contract Periods October 1, 1995 Through September 30, 1996
 AC# 3-STG-A5

Original Asset Cost (Per Bed)	\$ 15,618
Inflation Adjustment	<u>1.9778</u>
Deemed Asset Value (Per Bed)	30,889
Number of Beds	<u>88</u>
Deemed Asset Value	2,718,232
Improvements Since 1981	114,257
Accumulated Depreciation at 1/31/95	<u>(650,858)</u>
Deemed Depreciated Value	2,181,631
Market Rate of Return	<u>0.072</u>
Total Annual Return	157,077
Number of Days in Period	<u>191/365</u>
Adjusted Annual Return	82,196
Return Applicable to Non-Reimbursable Cost Centers	-
Allocation of Rent and Interest to Non-Reimbursable Cost Centers	<u>-</u>
Allowable Annual Return	82,196
Depreciation Expense	22,389
Amortization Expense	-
Capital Related Income Offsets	(1,200)
Allocation of Capital Expenses to Non-Reimbursable Cost Centers	<u>-</u>
Allowable Cost of Capital Expense	103,385
Total Patient Days (Actual)	<u>16,489</u>
Cost of Capital Per Diem	\$ <u><u>6.27</u></u>

ST. GEORGE HEALTH CARE CENTER, INC.

Cost of Capital Reimbursement Analysis

For the Cost Report Period Ended January 31, 1995

For the Contract Periods October 1, 1995 Through September 30, 1996

AC# 3-STG-A5

6/30/89 Cost of Capital and Return on Equity Capital Per Diem Reimbursement	\$ 6.57
Adjustment for Maximum Increase	<u>3.99</u>
Maximum Cost of Capital Per Diem	<u>\$10.56</u>
Reimbursable Cost of Capital Per Diem	\$ 6.27
Cost of Capital Per Diem	<u>6.27</u>
Cost of Capital Per Diem Limitation	\$ <u>-</u>